

## Article - Tax - General

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§11-302.

For each retail sale or sale for use other than a sale under § 11-405, § 11-406, or § 11-410 of this title, the sales and use tax shall be:

- (1) stated separately from the sale price; and
- (2) shown separately from the sale price on any record of a sale:
  - (i) at the time of the sale;
  - (ii) when the vendor issues evidence of the sale; or
  - (iii) when the vendor uses evidence of the sale.

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